

Administration. In 1955, he started at the Patent Office and served in numerous special assignments, including Primary Examiner of the Patent Drug Division, an Administrative Assistant to the President's Commission on the Patent System, Director of the Patent Office Speaker's Bureau, Executive Secretary of the Commerce Technical Advisory Board, and the Chairman of the Com-Sci Fellowship. Frank is also an active member of the Phi Alpha Delta Law Fraternity.

During the 50 years of their marriage, Frank and Kitty have witnessed the growth of northern Virginia from a sleepy bedroom community of the early 1950's to the large urban metropolis it is today. As a successful realtor, Kitty has watched and participated in the growth of our region. She has been an active member of her community by participating in many clubs and activities. She was a member of the Northern Virginia Board of Realtors for 17 years. Kitty has also been active in politics, serving as a member of the local Republican Women's Club.

Today, Frank and Kitty are the proud parents of 5 children and 10 grandchildren. They are enjoying their retirement years by wintering in Indialantic, FL, while maintaining their residence in Ravenwood Park, near Seven Corners in Fairfax County. They also spend a great deal of their time traveling and visiting with their children and grandchildren.

Mr. Speaker, I know my colleagues join me, their neighbors, family and friends in wishing Frank and Kitty Cacciapaglia, Jr., a happy 50th anniversary as the Cacciapaglias celebrates their special day on June 14, 1997.

TRIBUTE TO ELINOR AND
RANDOLPH GUGGENHEIMER

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mrs. MALONEY of New York. Mr. Speaker, I rise today to pay a respectful tribute to Elinor and Randolph Guggenheimer on the occasion of their 65th wedding anniversary. The Guggenheims are graciously sharing their milestone this evening at a reception hosted by the Council of Senior Centers and Services of New York City, Inc. [CSCS]. Ely and Randolph have both devoted their lives to helping others and making New York City a better place to live.

Ely has spent most of her life volunteering her services to people of all ages and walks of life. She has played a significant role in improving many teenage girl's educations through her work with the Educational Alliance. Women have benefited from the organizations Ely has founded, including the National Women's Political Caucus, the New York Women's Forum, the National Women's Forum, the International Forum, and the New York Women's Agenda. Families have been afforded more options because of the Day Care Council of New York, the Day Care and Child Development Council of America, and the Child Care Action Campaign, all of which Ely founded.

Ely has also been a vocal advocate for the Jewish and elderly communities through her trustee position at the Federation of Jewish Philanthropies, her founding of the Jewish As-

sociation for Services for the Aged and through CSCS, as founder and former executive director. Among her many other achievements, Ely has been commissioner of consumer affairs of New York City, a television anchor, and a member of the City Planning Commission.

Randolph's contributions are equally impressive. He was almost solely responsible for the creation of the North General Hospital. Later, as chairman of the hospital's board, Randolph fought to save the troubled hospital from financial ruin. He has remained chairman of the board of the hospital, helping it survive and provide essential health care to the Harlem community. His leadership at the hospital also enabled the construction of a much-needed new medical facility at North General.

Randolph has dedicated his time to a variety of other philanthropic organizations and led a distinguished legal and military career. He is also the former chairman of the board of Mills College of Education and the Westchester Symphony Orchestra.

Mr. Speaker, I ask that my colleagues rise and join me in paying tribute to Elinor and Randolph Guggenheimer on their 65th wedding anniversary. The Guggenheims are a couple whose dedication to each other and to the organizations they have founded and supported over the years should serve as a model of commitment to us all.

INTRODUCTION OF THE INTER-
NATIONAL TAX SIMPLIFICATION
FOR AMERICAN COMPETITIVE-
NESS ACT

HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. HOUGHTON. Mr. Speaker, I am joined by my colleague, Mr. LEVIN in introducing legislation to simplify and reform our current international tax laws. As all of you know, we are in a period of fundamental re-examination of the Internal Revenue Code. One of the most complicated and impenetrable areas of the Code and most in need of change is the foreign area. Our international trade laws have gotten ahead of our tax laws for this area. We consider our bill to be a down payment on needed changes in this area.

The focus of the legislation is to put some rationalization to the international tax area. In general, the bill seeks in modest but important ways to: (1) simplify this overly complex area, especially the foreign tax credit and the various antideferential mechanism; (2) encourage exports; (3) provide incentives for performance of R&D in the U.S.; (4) enhance U.S. competitiveness in other industrialized countries. And it seeks to achieve these objectives in a revenue-conscious manner.

For some period of time, the Committee on Ways and Means has been considering issues relating to international competitiveness and proper taxation of U.S. based multinational corporations. In 1991, the committee held 10 days of public hearings on the issues: international competitiveness including tax, trade, education, technology and other important issues affecting the nation's ability to compete internationally.

In 1992, two former members of the Ways and Means Committee, Messrs. Rostenkowski

and Gradison, introduced H.R. 5270. It attempted to address many of the same issues included in our bill. More recently, the Department of Treasury introduced a new tax simplification package which included provisions similar to those contained in our legislation.

Now as we begin the process of re-examining in fundamental ways our income tax system, we believe it imperative to address the area of international taxation. In an Internal Revenue Code stuffed with eye-glazing complexity, there is probably no area that contains as many difficult and complicated rules as international taxation.

Neither one of us is under any illusion that the measure which we introduced removes all complexity or breaks bold new conceptual ground. We believe, however, that the enactment of this legislation would be a significant step in the right direction. The legislation would enhance the ability of America to continue to be the preeminent economic force in the world. If our economy is to continue to create jobs for its citizens, we must ensure that the foreign provisions of the U.S. income tax law do not stand in the way.

The law as now constituted frustrates the legitimate goals and objectives of American business and erects artificial and unnecessary barriers to U.S. competitiveness. In addition, the law stands as a monument to the fact that the conceptual complexity of man as applied to the Internal Revenue Code knows no limits. Neither the largest U.S. based multinational companies nor the Internal Revenue Service is in a position to administer and interpret the mind numbing complexity of many of the foreign provisions. Why not then move toward creating a set of international tax rules which taxpayers can understand, and the government can administer?

In summary, therefore the proposed changes we believe represent a creditable package and a down payment on further reform in the international tax area. We ask you to join us, in this bipartisan effort, by supporting our legislation.

A TRIBUTE TO MEADOWS
ELEMENTARY SCHOOL

HON. BRAD SHERMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, June 4, 1997

Mr. SHERMAN. Mr. Speaker, I rise today to recognize excellence in education and to congratulate Meadows Elementary School as a U.S. Department of Education Blue Ribbon School.

The Blue Ribbon Schools Program is an outstanding program which challenges schools across the Nation to rise up and meet the educational goals of the 21st century. In order to qualify, schools must demonstrate clear leadership, high quality teaching, a solid commitment to parental involvement, and finally, evidence that the school helps all students to achieve high standards.

Meadows Elementary has not only achieved but has surpassed these goals. At Meadows teachers and students view themselves as a community of learners taking every opportunity to turn a problem into a chance to excel. It is this dedication to the true ideals of learning that I honor Meadows Elementary School.